



# Oregon

Kate Brown, Governor

Department of Revenue  
955 Center St NE  
Salem, OR 97301-2555  
[www.oregon.gov/dor](http://www.oregon.gov/dor)

May 9, 2016

Dear person responsible for this medical marijuana dispensary:

The Oregon Health Authority is sending this letter to its registered medical marijuana dispensaries on behalf of the Oregon Department of Revenue. If you have questions about the content of this letter, please contact the Department of Revenue using the information below.

To better administer the tax on the various products that are available for recreational sales, we're in the process of adopting a temporary rule that requires several changes to the receipts you issue to your customers when you make a sale. As of June 2, 2016, receipts you issue for recreational marijuana products must include:

- Your business name and address.
- An identification of which products were taxed.
- The category of taxed product for each product sold, either as a heading for a group of products or as information associated with the product name.
- The total amount of the sale before tax.
- The total state tax amount.
- The total local tax amount, if applicable.
- The total cost to the customer.
- A unique alphanumeric identification that differs on each receipt issued.
- An indication that the customer must retain the receipt if they wish to dispute the tax.

If your existing point-of-sale system doesn't allow for categorization of products as headings on the receipt, we strongly recommend modifying product names to include the taxed category. Under early start provisions, there are several taxed categories (acceptable shortened category names are in parentheses):

- The seeds of marijuana (Seeds).
- The dried flowers of marijuana (Flowers).
- The dried leaves of marijuana (Leaves).
- A marijuana plant that is not flowering (Plants).
- Cannabinoid edibles (Edibles).
- Nonpsychoactive medical cannabinoid products intended to be applied to a person's skin or hair (Topicals).
- Prefilled receptacles of cannabinoid extracts (Extracts).

These are samples of two acceptable receipts:



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Revenue Marijuana Store  
955 Center St NE  
Salem, OR 97309  
(503) 947-2597

Order number: 0000001

**Edibles**

Green Lightning \$35.00 T

**Flowers**

Green Giant \$40.00 T

**Other Items**

Glassware \$5.00 F

Subtotal \$80.00

State Tax (25%) \$18.75

Local Tax \$0.00

Total \$98.75

Receipt required to dispute tax.

Revenue Marijuana Store  
955 Center St NE  
Salem, OR 97309  
(503) 947-2597

Order number: 0000001

Green Lightning (Edibles) \$35.00 T

Green Giant (Flowers) \$40.00 T

Glassware \$5.00 F

Subtotal \$80.00

State Tax (25%) \$18.75

Local Tax \$0.00

Total \$98.75

Receipt required to dispute tax.

If it isn't feasible to include this information on your printed receipt, paper receipts with all required information will suffice until you can change the output on your printed receipts.

We know this change has a short timeline, and we appreciate your cooperation. Please feel free to contact us with any tax-related questions.

Thank you.

The Marijuana Tax Program team

Phone: (503) 947-2597

Email: [marijuanatax.dor@oregon.gov](mailto:marijuanatax.dor@oregon.gov)

Website: [www.oregon.gov/dor/marijuana](http://www.oregon.gov/dor/marijuana)

Mail: Oregon Department of Revenue

Marijuana Tax Program

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